



## News Release

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Washington, D.C.

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For Release: 04/17/03

Release No: IR-2003-52

**REVISED INDUSTRY ISSUE RESOLUTION PROGRAM PROCEDURES  
PUBLISHED; NEXT SELECTIONS MADE FROM REQUESTS RECEIVED  
BY MAY 15, 2003**

WASHINGTON – The Internal Revenue Service has published revised procedures for the Industry Issue Resolution (IIR) Program. Under the revised procedures, business taxpayers, industry associations and other interested parties can submit frequently disputed or burdensome business tax issues at any time for possible resolution under the program.

In past years, issues have been submitted by industry associations and others representing both small and large business taxpayers. These submissions have resulted in tax guidance that has affected thousands of taxpayers. Recent guidance issued under the IIR Program includes standard rates for meals provided by family day care providers and an inventory valuation method for re-buildable motor vehicle cores.

Requests received will be reviewed semi-annually, generally after March 31 and August 31 of each year, for inclusion in the program. However, to allow time for initial IIR submissions, the March 31 review date has been changed to May 15, 2003, for this year. All requests received by May 15, 2003, will be considered for IIR project selections that are expected to be included in the 2003-2004 Treasury and IRS Guidance Priority List.

For each issue selected for the program, IIR team consisting of IRS and Treasury personnel will meet with taxpayers or other interested parties affected by the issue. The goal is to recommend guidance which will resolve the tax issue. This benefits both taxpayers and IRS by saving time and expense that would otherwise be expended on resolving the issue through examinations.

For information on the IIR Program and how to submit issues for consideration, see Revenue Procedure 2003-36 at [www.irs.gov](http://www.irs.gov).

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